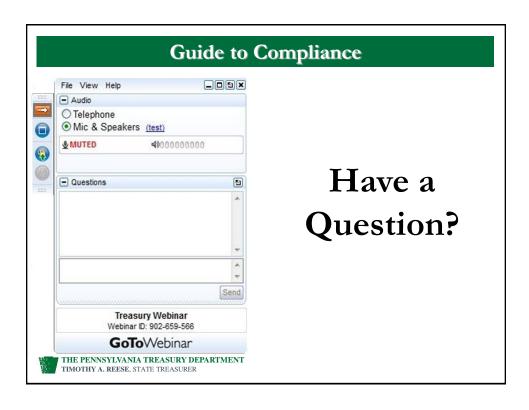
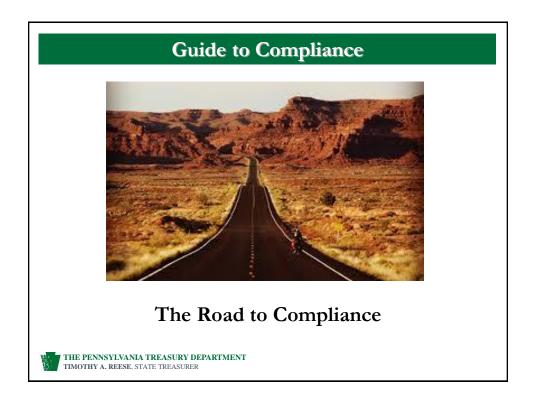


#### TIMOTHY A. REESE STATE TREASURER

# Unclaimed Property: Guide to Compliance







Unclaimed Property – any financial asset that has been left with a "holder" without activity or contact by the rightful owner for a specified period of time

**Dormancy Period** - the amount of time a property is inactive while in possession of the holder

**Holder** - a business or organization in possession of unclaimed property

Owner – the individual to whom the property was originally owed



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#### **Guide to Compliance**

**Tangible Property** – physical property normally turned over from safe deposit boxes, police confiscations, or left behind in hospitals or nursing homes

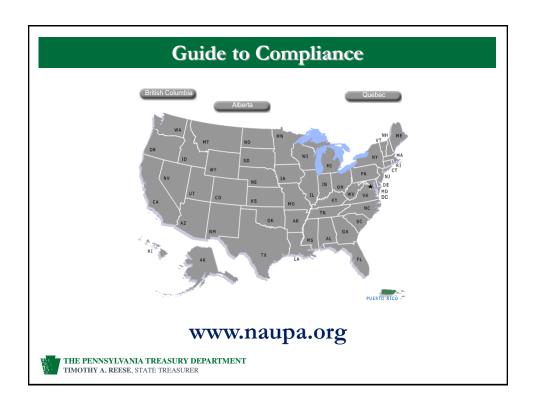
**Intangible Property** – monetary assets such as bank accounts, refunds, uncashed checks, securities, and credit balances





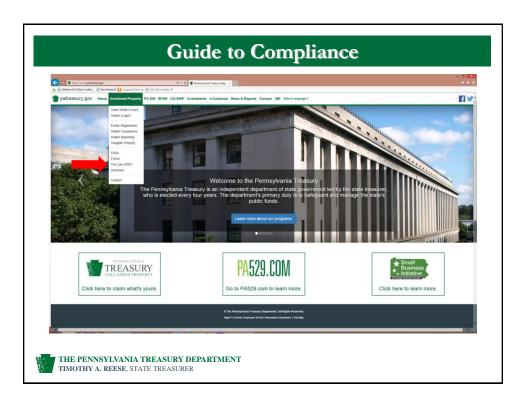
**Due Diligence** – the effort put forth to contact the owner or rightful heir of a property via a letter or email







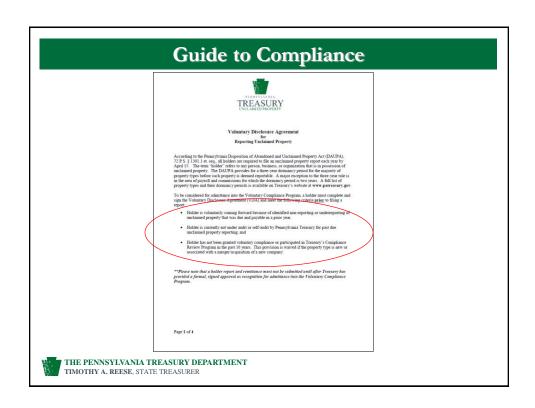














To be considered for admittance into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (VDA) and meet the following criteria <a href="mailto:prior">prior</a> to filing a report:

- Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year,
- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

Page 1 of

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THE PENNSYLVANIA TREASURY DEPARTMENT TIMOTHY A. REESE, STATE TREASURER

### **Guide to Compliance**

## Dormancy Periods For Report Year 2016

Due: 4/15/2017

Wages and Commissions	
	January 1st - December 31st, <b>2014</b>
l other unclaimed property types	January 1st - December 31st, 2013
Money Orders	January 1st - December 31st, 2009
Travelers Cheques	January 1st - December 31st, 2001
	Money Orders



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#### **Guide to Compliance**



#### Voluntary Disclosure Agreement for Reporting Unclaimed Property

ing to the Pennsylvania Disposition of Abandoned and Unclaimed Property Act (DAUPA), § 130.1 et s. seq., all holders are required to file au nucliamed property report each year by The Herm Tolder Trefer to any person, bussness, or organization that is in possission of property. The DAUPA provides for a three-year domaincy period for the importy of types before such property is deemed reportly. A major exception to the three-year and see of payroll and commissions for which the domaincy period is two legans, a fall list of types and their domains, periodic is available on Trestary's weekler at www.patrastury.

- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and

Page 1 of 4



THE PENNSYLVANIA TREASURY DEPARTMENT

TIMOTHY A. REESE, STATE TREASURER





Voluntary Disclosure Agreement for Reporting Unclaimed Property

According to the Pennsylvania Disposition of Abandoned and Unclaimed Property Act (DAUPA), 72 P.S. § [303] Let use, all halden are sequented in the mediumed property export each year by Aprill 3. The term 'holden' refers to any person, business, or optimization that is in possession of unclaimed property. The DAUPA provides for a three-year domaincy period for the misjority of sometry towns before such resource it, defenned resortable. A massic accretion in the three-west medium.

\*\*Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance Program.

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- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waited if the properly type is new or associated with a mero-fraconsistion of a new common.
- \*\*Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance

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THE PENNSYLVANIA TREASURY DEPARTMENT

TIMOTHY A. REESE, STATE TREASURER

## Guide to Compliance

#### Holder hereby agrees:

- To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.
- To disclose all subsidiaries or related entities, including Employer/Tax Identification Number (EFN), state of domicile, and state of incorporation, including the corporate structure of the holder. Justification must be provided for the omission of subsidiaries or related entities from inclusion in the audit procedures and corresponding remittance of unclaimed property.
- To disclose in writing, a summary including the corporate history, audit and compliance
  history, the scope of the review (property types and years involved), analysis, findings, and
  conclusions. Where applicable, exhabits from the analysis and estimation techniques used in
  the determinion of conclusion to the control of the property included the base involved.
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  To disclose argumethods of the dilapsines performed in connection with this Voluntary Disclosine Agreement is well as any the dilapsines procedures used during the period under some control of the disclosine and the period under secretary of \$500.000 done dilapsines under performed. So that deligence many include, but is not limited to, the following use of 3" party database search firms to locate lost owners, analizage (certified or otherwise), electronic correspondence, the same party of the disclosine and the period of the same period of the
- To provide an assertion as to the completeness of the records provided and reason for missing unavailable records.
- To file a report within innery (80) days of the execution of this agreement describ with the
  Transacty Department. Any use of a finel part to gaine records or file a report will be done at
  Executive Creption and the second of the control of the con
- To be fully compliant with the Pennylvania Unclaimed Property Act from this point forward.
  This includes, but is not limited to performing an annual review of all financial records for
  absoluted and unclaimed accounts and filing a complete and accurate unclaimed reporty
  report by April 15th, each year (filing instructions and software are available at
  www.parra.ears/april,

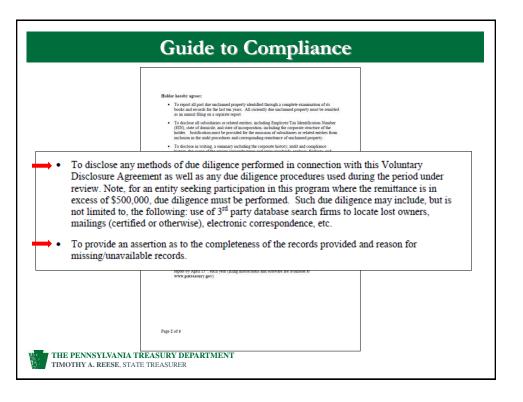
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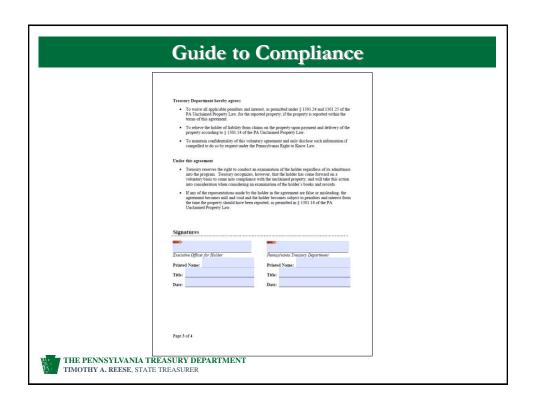
THE PENNSYLVANIA TREASURY DEPARTMENT

TIMOTHY A. REESE, STATE TREASURER

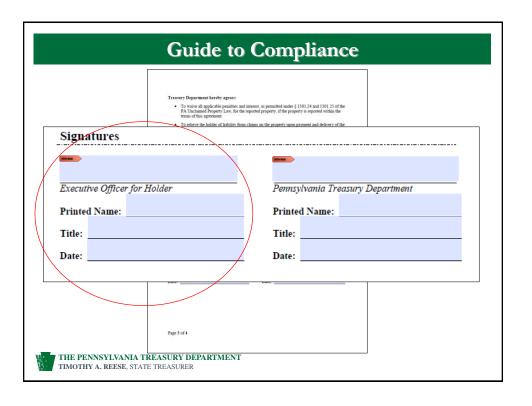
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#### **Guide to Compliance** To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report. To file a report within ninety (90) days of the execution of this agreement directly with the Treasury Department. Any use of a third party to gather records or file a report will be done at the expense of the holder. The report must be filed in the NAUPA II format using approved electronic reporting software, with the reported and remitted amount fully reconciling. If known, the report must contain the name, last known address, Social Security number and any other account information that is available and useful in determining rightful ownership of the account. To be fully compliant with the Pennsylvania Unclaimed Property Act from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report by April 15th, each year (filing instructions and software are available at www.patreasury.gov). Page 2 of 4 THE PENNSYLVANIA TREASURY DEPARTMENT TIMOTHY A. REESE, STATE TREASURER



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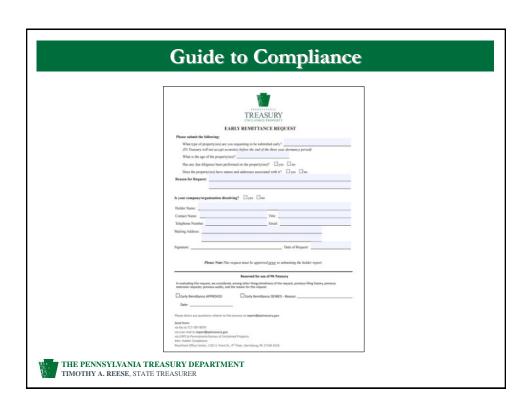
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TIMOTHY A. REESE, STATE TREASURER			
	TIMOTHY A. REESE, STATE	TREASURER	

	Guide to Compliance
	Preliminary Report Information  Preliminary Report Information
Holder Name:	
EIN:	
Holder Address:	
State of Incorporation:	
Holder Subsidiaries and R (Include EIN's, locations, and incorporation if different from please attach a list if additional Initial Property Types to be (examples: wages, credit balance)	states of parent company – l space is required)  De Reviewed:  ces, refunds/rebates,
escrow accounts, gift certificat commissions, bonds, stock proc	
THE PENNSYLVANIA TRE TIMOTHY A. REESE, STATE T	ASURY DEPARTMENT

Guide to Compliance
Preliminary Report Information  Contact Information
Holder Contact Name:  Contact Phone Number: (
If applicable  Holder Representative:  Representative Contact Name:  Representative Contact Information:  (e-mail, address, etc.)
THE PENNSYLVANIA TREASURY DEPARTMENT TIMOTHY A. REESE, STATE TREASURER

	Preliminary Report Information	
	Mailing Information	
Attn: Holder Office Riverfront Office 1101 S. Front St Harrisburg, PA  Or by e-mail to Page 4 of 4	ce Center t., 4 <sup>th</sup> Floor	
	(c-mail, midress, etc.)  Mailing Information  Pennsylvania Buezas of Unclaimed Property  Revertised Office Center 1101 S. From St., 4° Floor	
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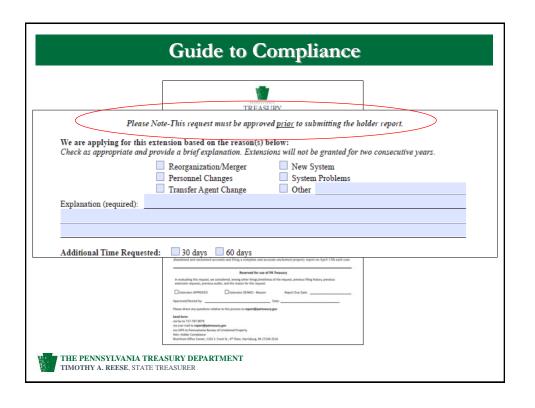
	TREASURY UNCLASSIST PROPERTY
Please submit the follow	ing:
, ,, , , ,	y(ies) are you requesting to be submitted early?  accept securities before the end of the three year dormancy period)
What is the age of the	e property(ies)?
Has any due diligence	e been performed on the property(ies)?  yes no
Does the property(ies	s) have names and addresses associated with it?  ves  no
Reason for Request:	•
Is your company/organiz	ation dissolving? yes no
	In revisating this request, we considered, enong other things, limeliness of the request, previous filing history, previous education requests, previous audits, and the reason for this request.
	Garly Remittance APPROVED   Early Remittance DENED - Reason:   Date:
	Please direct any questions relative to this process to requesting stressury gave Seed Serve: Seed Serve: Seed Serve:



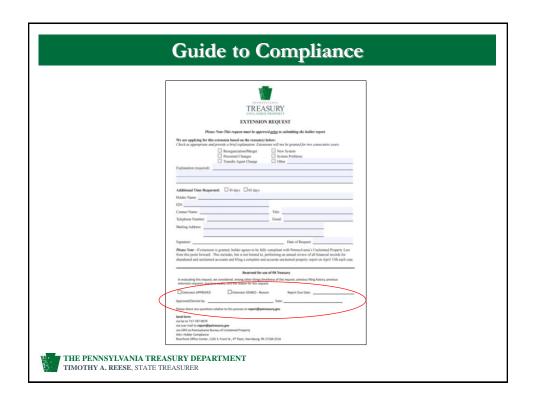
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Please colonic the following:  What type of property/color and you requesting us be submitted early?  (If it is every series of the early of the description of the property/cost?   yes   no  Does the property/colo base reases and addresses associated with at?   yes   no  Beams for Represe:		
Of the Transport will the accept accordance before the end of the driver part downway provad!	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	
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Attn: Holder Compliance	via scan mail to report@patreasury.gov	



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TREASURY
EXTENSION REQUEST
Flowe Note-This request must be approved give to submitting the holder report.
We are applying for this extension based on the reason(s) below:
Check as appropriate and provide a brief explanation. Extensions will not be granted for two consecutive years.    Reorganisation/Merger   New System
Personed Changer   System Problems   Transfer Agent Change   Other
Explanation (required):
Additional Time Requested: 30 days 60 days
Holder Name
EIN Contact Name: Title:
Telephone Number Limal:
Maling Address:
Signature Date of Request:
Hence Nate: If extension is granted, bother agrees to be faily complicate with Permy houses. Unclaimed Property Law from this post feward. This is related, but in not finished the performing an annual review of all function growth for shouthead and unclaimed accornism of lings complete and account annual memory property may be able your, or and annual property of the performance of the perf
Reserved for use of PA Treasury
to evaluating this request, we considered, among other things, limeliness of the request, previous filing history, previous eathersion requests, previous audits, and the research or this request.
Statemilion APPROVED Statemilion DENED - Ressor: Report Due Date:
Approved/Denied by: Date:
Please direct any questions relative to this process to report@yatreaury.gov
Seed from: See 1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5



	Guide to Compliance
	TREASURY LOSS AND PROJECT EXTENSION REQUEST Fluor Nor-Thir count on agreemed gaing to submitting the holder report.
Holder Name:	
EIN	
Contact Name:	Title:
Telephone Number:	Email:
Mailing Address:	
Signature:	Date of Request:
from this point forward. This	granted, holder agrees to be fully compliant with Pennsylvania's Unclaimed Property Law includes, but is not limited to, performing an annual review of all financial records for counts and filing a complete and accurate unclaimed property report on April 15th each year.
	Approved Overset by:  Please direct any questions infestive to tilty process to reportify printensacy gare  para direct.  para questions infestive to tilty process to reportify printensacy gare  para direct.  para direct.  para 177. 2019/2017  para compara direct.  para direct.  pa

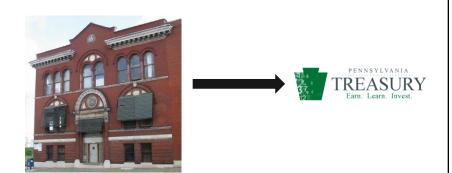


# Internal Policies & Procedures: Keeping An Eye on Your Ledger

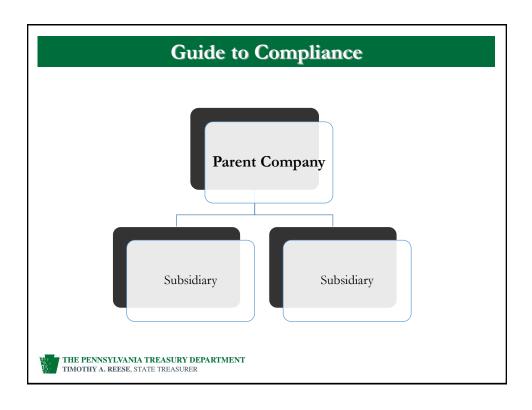


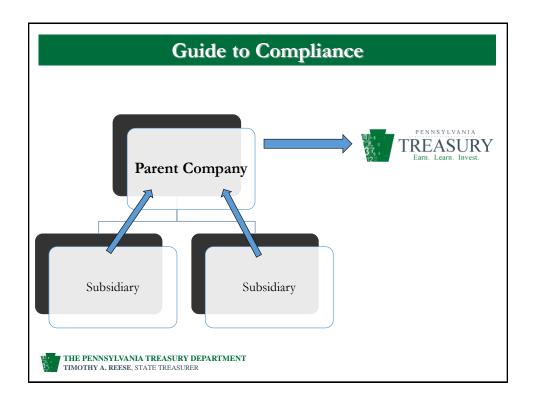


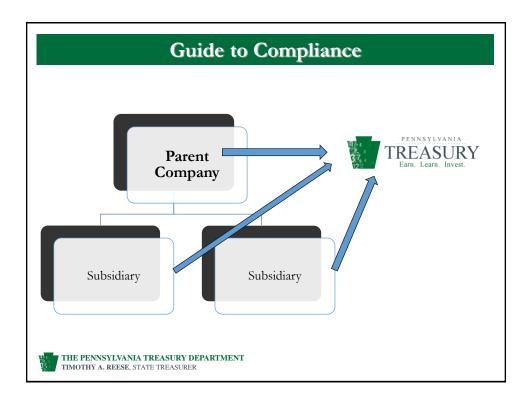
## **Guide to Compliance**











- ✓ Set up a liability account for potential unclaimed property
  - ✓ Establish internal controls and assign tasks
    - ✓ Education on Unclaimed Property laws



- ✓ Establish a timeframe for monitoring outstanding liabilities
  - ✓ Documentation on outstanding checks
    - ✓ Record retention policy
      - ✓ Monitor equity issues
        - ✓Perform due diligence



## Guide to Compliance

# Notification of property owners prior to the transfer of unclaimed property

- The holder is required to send notice to the owner of the property not more than 120 days, nor less than 60 days, prior to the date a report is required to be submitted, if:
  - •The holder has in its records an address for the owner that the holder's records do not disclose to be inaccurate; and
  - •The value of the property is \$50 or more
- ✓ Notice must provide:
  - •Description of the property
  - •Description of the property's ownership
  - •The value of the property, if known; and
  - •Any information necessary to contact the holder to prevent the reporting of the property to the State Treasurer



# Notification of property owners prior to the transfer of unclaimed property

- ✓ Notice must be sent by first-class mail, unless the owner has previously agreed to a
  method of electronic notice that remains valid
  - Holders of unclaimed property are prohibited from imposing any costs or fees upon owners of unclaimed property for the preparation or mailing of these notices.
- ✓ Compliance with these new notification requirements may result in an owner recovering property, or indicating a continuing interest in the property, prior to the date unclaimed property is required to be submitted
  - Pennsylvania law does not require the property to be remitted to the State Treasury.



#### **Guide to Compliance**



# Communicating with Unclaimed Property





#### Address via Post Office

Commonwealth of Pennsylvania Bureau of Unclaimed Property P.O. Box 783473 Philadelphia, PA 19178-3473

#### Address via Courier

Commonwealth of Pennsylvania Bureau of Unclaimed Property Lockbox 53473 101 N. Independence Mall East Philadelphia, PA 19106





#### **Payment**

- o Checks made payable to: Commonwealth of Pennsylvania
- o Wire or ACH Transfer instructions available upon request



## Guide to Compliance

Holder Compliance Specialists: 800-379-3999

Vault: 717-705-6682

Securities/Equity Questions: 717-705-8429

www.patreasury.gov



report@patreasury.gov

